

ANNUAL REPORTS
of the Town Officers
TOWN OF
FRANCESTOWN
NEW HAMPSHIRE



for the
Year Ending December 31,
1946

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Reports of the
SCHOOL DISTRICT OFFICERS
June 30, 1946

THE CLARKE PRESS
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LIST OF TOWN OFFICERS

Moderator, Leon E. Hoyt.

Town Clerk, Joan A. Bixby.

Selectmen, Ernest L. Johnson, Edward J. Caskie, Carl D. Abbott.

Treasurer, Joan A. Bixby.

Tax Collector, Rodney G. Mills.

Board of Education, C. Gladys St. John, Doris Basset, F. Russell Abbott.

Auditor, State Tax Commission, Municipal Accounting Division.

Supervisors, Rodney G. Mills, Arthur J. Miller, William Basset, Jr.

Road Agent, Clayton F. Foote.

Overseer of Poor, Arthur J. Miller.

Trustees of Trust Funds, Kathleen F. Johnson, Arthur E. Holt, Rodney G. Mills.

Library Trustees, Clarence E. Farrar, Henry B. Hill, Joan Bixby.

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

(L. S.)

To the Inhabitants of the Town of Francestown, New Hampshire in the County of Hillsborough in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at The Town Hall in said Francestown on Tuesday, the eleventh day of March, next, at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
3. To see how much the Town will vote to raise and appropriate for highways.
4. To see if the Town will vote to accept State road aid from the State to be expended on the Bennington road, and raise \$2,000.00 and borrow \$2,000.00 on long term notes, making total of \$4,000.00 to procure the same, the State to contribute \$8,000.00.
5. To see if the Town will vote to allow 2% discount on all taxes paid by August 1st.
6. To see how much the Town will vote to raise and appropriate for Memorial Day.

7. To see if the Town will vote to raise and appropriate \$619.00 for the Library.

8. To see if the Town will authorize the Selectmen to borrow a sufficient sum of money to defray current expenses in anticipation of taxes.

9. To see if the Town will vote to raise and appropriate the sum of \$400.00 for the control of white pine rust.

10. To see if the Town will vote to raise and appropriate \$64.00 to the Monadnock Region Association.

11. To see if the Town will vote to raise and appropriate the sum of \$50.00 to cover the 1947 audit by the Division of Municipal Accounting.

12. To see if the Town will raise and appropriate the sum of \$600.00 for expenses of the Fire Department.

13. To see if the Town will vote to raise and appropriate the sum of \$800.00 for the construction of three water holes for fire protection purposes and authorize the Selectmen to negotiate necessary leases on land for them.

14. To see if the Town will vote to raise and appropriate the sum of \$200.00 to start work on a play ground on land back of the school house.

15. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 to paint the White Church.

16. To see what action the Town wishes to take regarding a fire escape from the Town Hall.

17. To see what action the Town wishes to take regarding changes in the kitchen in the Town Hall and raise and appropriate \$100.00 for the same.

18. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for payment on the Bennington road long term notes.

19. To see if the Town will vote to raise and appropriate the sum of \$150.00 for the care of cemeteries.

20. To see if the Town will vote to change its vote authorizing the purchase of War Assets Corporation Grader and Truck, to authorize the purchase of such standard made Grader and Truck as the committee appointed may agree upon.

21. To see if the Town will vote to raise and appropriate the sum of \$400.00 to install two toilets in the Town Hall.

22. To see if the Town will vote to authorize the Planning Board to try to interest some small industry to locate in Town.

23. To see if the Town will vote to discontinue the road from Alden to the Tom AVERILL place so called.

24. To hear reports of Agents, Auditors and Committees heretofore chosen and take action on same.


25. To transact any other business that may legally come before said meeting.

Given under our hands and seal, this eleventh day of February, in the year of our Lord nineteen hundred and forty-seven.

ERNEST L. JOHNSON,
EDWARD J. CASKIE,
CARL D. ABBOTT,
Selectmen of Francestown.

A true copy of Warrant—Attest:

ERNEST J. JOHNSON,
EDWARD J. CASKIE,
CARL D. ABBOTT,
Selectmen of Francestown.



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BUDGET OF THE TOWN OF FRANCESTOWN

Estimates of Revenue and Expenditures for the Ensuing Year January 1, 1947 to December 31, 1947. Compared with Actual Revenue and Expenditures of the Previous Year January 1, 1946 to December 31, 1946.

Sources of Revenue	Actual Revenue Previous Year 1946	Estimated Revenue Ensuing Year 1947	Increase	Decrease
From State:				
Interest and Divi-				
dends Tax	\$908.51	\$908.51		
Railroad Tax	20.20	20.20		
Savings Bank Tax	97.60	97.60		
For Fighting				
Forest Fires	106.71	106.71		
Rec. from State				
Gas Tax	1,823.00	1,700.00		23.00
From Local Sources except Taxes:				
Business Licences				
and Permits	3.00	3.00		
Rent of Town Hall and				
Other Buildings	146.00	60.00		86.00
Interest Received on				
Taxes and Deposits	35.49	33.00		2.49
Income from Trust				
Funds	100.00	150.00	50.00	
Filing Fees	14.00	8.00		6.00
Horse shed voluntary				
Contributions	1,015.00			
Town histories	15.00			
Motor Vehicle				
Permit Fees	441.86	441.86		

SOURCES OF REVENUE	Actual revenue previous Year 1946	Estimated revenue ensuing Year 1947	Increase	Decrease
Unclassified including				
Lumber sold	3.60			
Franeestown fire dept. donation	75.00			
Unused 1945 check for fire men's insurance	11.50			
Amount Raised by Issue of				
Bonds or Notes		2,000.00	2,000.00	
Temp. loan	5,000.00	3,000.00		2,000.00
Cash Surplus	2,923.53	2,500.00		423.53
From Local Taxes				
Other than Property Taxes:				
Poll Taxes—				
Regular @ \$2	370.00	350.00		20.00
Total Revenues From All Sources Except Property Taxes:				
	\$13,110.00	\$11,378.88	\$2,050.00	\$5,261.02
Amt. to be raised by				
Property Taxes	26,335.24			
Total Revenues	\$37,714.12			

Purposes of Expenditures	Actual Expenditures Previous Year 1946	Estimated Expenditures Ensuing Year 1947	Increase	Decrease
Current Maintenance Expenses :				
General Gov't :				
Auto permit fees to				
Town Clerk	\$30.00	\$30.00		
Town Officers'				
Salaries	680.00	680.00		
Town Officers'				
Expenses	668.33	700.00	32.33	
Election and Regis-				
tration Expenses	141.00	50.00		91.00
Audit	118.15	50.00		68.15
Expenses Town Hall				
and Other Town				
Buildings	259.48	300.00	40.52	
Cost of tax sales	2.21	10.00	7.79	
Protection of Persons				
and Property :				
Police Dept.	65.18	50.00		15.18
Fire Dept.	1,451.77	1,100.00		351.77
Health :				
Health Dept.,	44.38	30.00		14.38
Vital Statistics	6.50	10.00	3.50	
Bounties	79.50			
Highways and Bridges :				
Town Maintenance :				
Summer	1,943.31	1,500.00		443.31
Winter	2,491.27	2,500.00	8.75	

Purposes of Expenditures	Actual Expenditures Revenue Year 1946	Estimated Expenditures Revenue Year 1947	Increase	Decrease
Street Lighting	568.50	600.00	31.50	
General Expenses of				
H'w'y Dept.	1,059.45	200.00		859.45
Gas money	219.51	2,700.00	2,480.49	
Libraries :				
Libraries	505.65	618.54	112.89	
Public Welfare :				
Old Age				
Assistance	982.54	1,200.00	217.46	
Patriotic Purposes :				
Memorial Day	2.50	10.00	.750	
Recreation :				
Parks and				
Playgrounds	75.98			75.98
Public Service Enterprises :				
Cemeteries	36.00	100.00	64.00	
Horse shed				
repairs	1,691.35			1,691.35
Unclassified :				
Tax Refunds		200.00		
Advertising and				
Regional Asso.	62.00	62.00		

Purposes of Expenditures	Actual Expenditures Revenue		Estimated Expenditures Revenue		Increase	Decrease
	Year	1946	Year	1947		

Interest :

Taxes bought						
by Town	148.18		200.00		51.82	
On Temp. Loans	88.34		200.00		111.66	
Bank Charges	.06					

Highways and Bridges :

State Aid Construction						
Town's Share	6,998.95		4,000.00			2,998.95

Indebtedness :

Payment on Principal of Debt :

Special polls						
@ 3.00	666.00					666.00
Short Term						
Notes	5,000.00		8,000.00		3,000.00	
Trust Funds	1,100.00		150.00			950.00

Payments to Other Governmental Divisions :

Payments to School						
Districts	8,344.00		9,606.75		1,262.75	

Total Expenditures

\$38,186.92	\$37,714.12	\$7,632.96	\$8,225.52
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INVENTORY

Lands and Buildings		\$523,114.00
Electric Plants		20,512.00
Horses	42	4,900.00
Cows	181	23,900.00
Other Neat Stock	34	2,995.00
Sheep	108	4,770.00
Fowls	7176	8,542.00
Portable Mills	3	3,700.00
Wood and Timber		44,506.00
Lumber		12,405.00
Gasoline Pumps	4	260.00
Stock in Trade		4,351.24
Aqueducts		4,300.00
Total 1946 Valuation		<hr/> \$658,255.24
Poll taxes	185 @ \$2.00	370.00
Amount of Taxes committed to Collector		\$24,211.06
Tax Rate		\$3.68
Amount Soldiers Exemptions		\$10,400.00

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED

Town Charges	\$3,500.00
include Town Officers' Salaries	
Town Officers' Expenses	
Election and Registration Expenses	
Town Hall and Buildings	
Police Department	
Health Department	
Vital Statistics	
Street Lighting	
General Highway	
Old Age Assistance	
Town Poor	
Cemeteries	
Interest	
Fire Department	450.00
Fire Department special	325.00
Town Maintenance	
(\$2,000 Winter—\$1,500 Summer)	3,500.00
State Aid Construction	2,000.00
Audit	50.00
Monadnock Region	62.00
Lands and Buildings	1,900.00
Library	432.15
Memorial Day	10.00
County Tax	2,656.83
School Tax	8,450.00
Capital Reserve Fund	1,000.00
	<hr/>
Total Town and School Appropriations	\$24,335.98

LESS ESTIMATED REVENUES AND CREDITS

Interest and Dividends Tax	\$792.37
Savings Bank Tax	112.23
Railroad Tax	19.00
Motor Vehicle Permit Fees	300.00
Interest Received on Taxes	50.00

Total Revenues and Credits	\$1,273.60
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	\$23,062.38
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Plus Overlay	1,148.68
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Net Amount to be raised by taxation	\$24,211.06
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Less Regular Poll Taxes at \$2.00	370.00
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Amount to be raised by property taxes on which tax rate is to be figured	\$23,841.06
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Taxes to be committed to Collector :

Property Taxes	\$23,841.06
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Regular Polls at \$2.00	370.00
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Total Taxes to be committed	\$24,211.06
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Comparative Statement of Appropriations and Expenditures

	Appro- priations	Spent	Balance	Over- draft
Town Charges	\$3,500.00	\$4,599.70		\$1,099.77
include Town Officers' Salaries				
Town Officers' Expenses				
Election and Registration				
Town Hall and Buildings				
Police Department				
Health Department				
Vital Statistics				
Street Lighting				
General Highway				
Old Age Assistance				
Town Poor				
Cemeteries				
Interest				
Fire Department	450.00	871.85		421.85
Fire Dept. Special	325.00	365.00		40.00
State Aid				
Construction	2,000.00	2,000.00		
Town Maintenance :				
Winter Highway	2,000.00	2,491.27		491.27
Summer H'w'y	1,500.00	1,783.22		283.22
Town Audit	50.00	69.70		19.70
Capital Reserve				
Fund (roads)	1,000.00	1,000.00		

Land and Buildings			
Town Garage	1,000.00	39.20	960.80
Horse Sheds and			
Common	900.00	900.00	
Library	432.15	505.65	73.50
Memorial Day	10.00	2.50	7.50
Monadnock Region			
Advertising	62.00	62.00	
County Tax	2,656.83	2,656.83	
School Tax	8,450.00	8,344.00	106.00
<hr/>			
	\$24,335.98	\$25,690.92	\$1,074.30 \$2,429.24

Financial Report of the Town of Francestown in Hillsborough County for the Fiscal Year Ended December 31, 1946

ASSETS

Cash—In hands of treasurer	\$2,923.53	
Capital Reserve Funds:		
State purpose of Fund, Roads	1,000.00	
Accounts Due to the Town:		
Bounties	221.00	
Rent Town Hall	24.00	
Unredeemed Taxes:		
Levy of 1945	159.14	
Uncollected Taxes:		
Levy of 1946	2,127.11	
Levy of 1945	382.98	
Levy of 1944	90.85	
Total Assets	\$6,928.61	
Excess of Liabilities over Assets	3,138.97	
Grand Total		\$10,067.58

LIABILITIES

Accounts Owed by the Town:

Due to School Districts:

(a) Dog licenses	\$117.58
(b) Balance of Appropriation	3,950.00

Capital Reserve Funds:

(Offsets similar Asset account)	1,000.00
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Voted for Post War roads
Outstanding Temp. Loans in
Anticipation of Taxes:

Souhegan National Bank	5,000.00
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Total Liabilities	<hr/>	\$10,067.58
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Grand Total	<hr/>	\$10,067.58
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RECEIPTS

Current Revenue:

From Local Taxes:

Property taxes—Current Year	\$21,503.94
Poll taxes—Current Year	
Regular @ \$2	278.00
Total of Current Year's taxes collected and remitted	\$21,781.94
Property taxes—Previous Years, includes polls	1,958.16
Interest received on taxes	35.49

From State:

For Class V Highway maintenance	1,823.00
Interest and dividend tax	
1945 - \$792.37—1946 - \$908.51	1,700.88
Railroad tax	
1945 - 19.00—1946 - 20.20	39.20
Savings bank tax	
1945 - 112.23—1946 - 97.60	209.83
Fighting forest fires	106.71

From Local Sources, Except Taxes:

Dog licenses	117.58
Business licenses and permits	3.00
Rent of town property	146.00
Registration of not or vehicle, 1946 Permits	441.86
Sale Town Histories	15.00
Lumber sold and Unused Firemen's Ins. check	15.10
Candidate filing fees	14.00

Receipts Other than Current Revenue :

Temporary loans in anticipation of taxes during year	5,000.00
Gifts	1,090.00
Trust funds	100.00

Total Receipts From All Sources	\$34,597.75
Cash on hand January 1, 1946	2,923.53

Grand Total	\$37,521.28
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PAYMENTS

Current Maintenance Expenses :

General Government :

Town officers' salaries	\$680.00
Town officers' expenses	668.33
Election and registration expenses	141.00
Expenses town hall and other town buildings	259.48

Protection of Persons and Property :

Police dept., including care of tramps	65.18
Fire dept., including forest fires	1,451.77
Bounties	79.50

Health :

Health dept. including hospitals	44.38
Vital statistics	6.50

Highways and Bridges :

Town Maintenance (Summer \$2,002.73 Winter \$2,491.27)	4,494.00
Street lighting and sprinkling	568.50
General Expenses of Highway Department	1,059.45

Libraries :

Libraries	505.65
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Public Welfare :

Old Age Assistance	982.54
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Patriotic Purposes :

Memorial Day and Veterans' Associations	2.50
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Recreation :

Parks and playgrounds, including band concerts	75.98
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Public Service Enterprises :

Cemeteries, including hearse hire	36.00
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Unclassified :

Audit	118.15
Cost tax sales	2.21
Internal Revenue withholding tax	100.10
Horse shed fund	1,691.35
Taxes bought by town	148.18
Auto permits, town clerk	30.00
Bank charge	.06

Interest :

Paid on temp. loans in anticipation of taxes	\$88.34
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Total Interest Payments	\$88.34
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Outlay for New Construction and

Permanent Improvements :

Highways and Bridges—State	
Aid construction	6,998.65
Lands and buildings (Others \$39.20)	39.20

Total Outlay Payments	7,037.85
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Indebtedness :

Payments to capital reserve funds	1,000.00
Payments to trustees, trust funds	100.00

Total Indebtedness Payments	1,100.00
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Payments to Other Governmental Divisions :

Special Poll Taxes @ \$3 paid to State	666.00
Taxes paid to County	2,656.83
Payments to School Districts	8,344.00

Total Payments to Other Gov. Divisions	11,666.83
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Total Payments for all Purposes	\$33,103.83
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Cash on hand December 31, 1946	4,417.45
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Grand Total	\$37,521.28
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Schedule of Town Property

Description	Value
Town Hall, Lands and Buildings	\$5,000.00
Furniture and Equipment	500.00
Libraries, Lands and Buildings	2,500.00
Furniture and Equipment	500.00
Police Department, Lands and Buildings	50.00
Equipment	50.00
Fire Department, Lands and Buildings	2,000.00
Equipment	5,072.55
Highway Department, Lands and Buildings, Equipment	3,500.00
Materials and Supplies	150.00
Schools, Lands and Buildings	10,000.00
Equipment	1,600.00
Town Histories	15.00
Town Dump	100.00
Town Garage Land	100.00
<hr style="width: 20%; margin: 10px auto;"/>	
Total	\$31,137.55

INVENTORY FIRE DEPT. EQUIPMENT

DEC. 31, 1946.

Trucks:		
Diamond T	1932	\$125.00
Ford	1930	150.00
White	1926	130.00

Pumps :

1 Portable (red)	200.00
1 Portable (black)	150.00
1 Portable (forestry)	395.00
1 500 gallon	700.00
1 200 gallon	454.00
1 spare pump (parts)	3.00

Hose :

1,000 ft. 2½ inches	500.00
900 ft. 1½ inches	477.00
600 ft. 1½ inches	180.00
200 ft. booster hose	60.00
200 ft. garden hose	8.00
80 ft. 1½ in. suction	64.00
30 ft 4 in. suction	75.00
2 4 in. box strainers	40.00
2 1½ in. round strainers	5.00

Nozzles :

2 2½ in. S. O. nozzles	40.00
2 1½ in. fog nozzles	60.00
1 1 in. fog nozzles	35.00
2 1½ in. S. O. nozzles	30.00
2 siamese	40.00

Misc. Equipment

114 ft. ladder	55.00
2 foamites	40.00
2 soda acids	30.00
3 water tanks (cap. 300 gals.)	100.00
11 back pumps	66.00
18 shovels	18.00
6 axes	6.00
6 council tools	6.00
6 pulsky tools	9.00
1 cross-cut saw	7.50

6 lanterns	6.00
24 pails	7.20
2 raincoats	5.00
1 tire pump	5.00
2 canteens	2.00
1 water bag	4.00
1 battery charger	6.00
2 oil barrels	3.00
3 fire brooms	2.25
2 spare tires	75.00
3 set of chains	40.00
2 electric lanterns	3.00
small tools, adapters etc.	300.00
3 qt. alcohol	1.00
coal	25.00
2 pike poles	2.00
1 grapple	1.00
1 First Aid Kit	
1 Stretcher	
Donated by Red Cross	
1 chimney hook & nozzle	7.00
2 1½ in. valves	6.00
1 hydrometer	1.50
4 foamite re-chargers	2.50
8 soda acid chargers	2.80
2 hose reels	120.00
12 1½ in. coupling	10.80
siren, spot light, etc.	80.00
3 relief valves	90.00
1 ice chisel	1.00
1 circulating heater	5.00
Total	<hr/> \$5,072.55

On hose test April 1946, 600 ft. 1½ in. hose discarded
(1933—400 ft.)
(1936—200 ft.)

1 brass back pump lost at forest fire

To the best of our knowledge this equipment is in good operating condition.

NORMAN STEWART
Chief

Certificate

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

ERNEST L. JOHNSON,
EDWARD J. CASKIE,
CARL D. ABBOTT,
Selectmen

JOAN A. BIXBY,
Treasurer

REPORT OF TOWN CLERK

Auto Permits :

January	7 permits	\$13.78
February	26 permits	51.69
March	104 permits	221.11
April	13 permits	32.73
May	6 permits	31.00
June	8 permits	24.86
July	4 permits	7.05
August	2 permits	2.08
September	6 permits	33.14
October	6 permits	16.64
November	2 permits	2.93
December	4 permits	5.77

\$442.78

Dog Licenses :

42 Male and Spayed dogs

at \$2.00 \$84.00

8 Female dogs at \$5.00 \$40.00

\$124.00

Paid out :

Dog tags \$5.00

Clerks fee on 50 dogs 10.00

\$15.00

		109.00
Sale of Town Histories	15.00	15.00
6 Pistol Permits	3.00	3.00
Declaration of Candidacy	14.00	14.00

Total Receipts \$583.78

Respectfully submitted,

JOAN A. BIXBY

Town Clerk

Ending Dec. 31, 1946

STATEMENT OF TAX COLLECTOR

Dr.

Levy of 1946

Warrant	\$24,211.06
Added Taxes	58.17
Interest	.34
	<hr/>
	\$24,269.57

Cr.

Paid Treasurer	\$21,783.02
Discount Allowed	293.32
Abatements	66.12
Uncollected	2,127.11
	<hr/>
	\$24,269.57

Levy of 1945

Dr.

Uncollected	\$2,018.46
Interest	.34
	<hr/>
	\$2,047.73

Cr.

Paid Treasurer	\$1,648.07
Abatements	16.68
Uncollected	382.98
	<hr/>
	\$2,047.73

Levy of 1944

Dr.

Uncollected	\$90.85
Cash on hand	212.26
	<hr/>
	\$303.11

Cr.

Paid Treasurer	244.50
Abatements	58.61
	<hr/>
	\$303.11

Property Sold for Taxes

Levy of 1945

	Tax	Int.	Cost	Total
Alden R. Udall	\$148.18	\$8.75	\$2.21	\$159.14

Tax Sales Redeemed

Levy of 1944

	Tax	Int.	Cost	Total
Alden R. Udall	\$115.57	\$14.12	\$2.21	\$131.90

Respectfully submitted,
 RODNEY G. MILLS,
Tax Collector

FINANCIAL REPORT OF THE TREASURER OF THE TOWN OF FRANCESTOWN

For the Fiscal Year Ending December 31, 1946

Receipts

Balance in Treasury Jan. 1, 1946	\$2,923.53
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Rodney G. Mills, Collector:

Collector of tax list, 1944 Prop.	\$306.46
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Collector of tax list, 1944 Other	32.90
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Collector of tax list, 1944 Interest	5.14
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344.50

Collector of tax list, 1945 Prop	\$1,435.80
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Collector of tax list, 1945 Reg. Polls	72.00
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Collector of tax list, 1945 Spec. Polls	111.00
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Collector of tax list, 1945 Interest	29.27
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1,648.07

Collector of tax list, 1946 Prop.	\$21,503.94
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Collector of tax list, 1946 Polls	278.00
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Collector of tax list, 1946 Interest	1.08
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\$21,783.02

\$23,775.59

Joan A. Bixby, Clerk:

Auto Permits	\$442.78
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Dog Licenses	109.00
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Pistol Permits	3.00
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Declaration of Candidacy	14.00
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Sale of Town Histories	15.00
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583.78

Trust Funds:

Frank W. Jones Cemetery Trust Fund	\$100.00	100.00
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Souhegan National Bank:

Loans	\$3,000.00	
Loans	2,000.00	
	<hr/>	\$5,000.00

Rentals:

Town Hall	\$141.00	
Precinct House	5.00	
	<hr/>	146.00

State Treasurer:

Forest Fire	106.71	
Class 5 Highway	1,823.00	
Savings Bank Tax	209.83	
Railroad Tax	39.20	
Interest & Dividends Tax	1,700.88	
	<hr/>	3,879.62

Horse Shed Fund:	1,015.00	1,015.00
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Unclassified:

E. R. Reid—lumber	3.60	
Order No. 19 credited	11.50	
Francetown Fire Dept. Gift	75.00	
	<hr/>	90.10
Treasurer's Error in Deposit	7.66	7.66

Total Receipts		<hr/> \$37,521.28
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Total Payments	\$33,103.83
Balance in Treasury Jan. 1, 1947	<hr/> \$4,417.45

Respectfully submitted,

JOAN A. BIXBY
Treasurer.

Ending Dec. 31, 1946

TOWN OF FRANCESTOWN

Serial number of Motor Vehicle Permits sent to Town Clerk for 1947 Permits 44651—44900.

REPORT OF SELECTMEN

Several major and important improvements were started and some of them completed during 1946, in spite of high labor costs and scarcity of materials.

Upmost of course were the completion of the new Greenfield road bridge with its approaches and the Bennington road project which got under way during the Fall months and which will be completed next year. Next was the Horse Shed and Common project which was completed (aside from some grading and seeding to be completed next Spring) with a resulting great improvement in the appearance of our Town property.

Other approved projects such as the Town Garage building and the purchase of a Grader and Truck have been delayed for reasons which will be covered later in this report.

The general improvement in our Town property and conditions, brought about through these major developments is, we feel sure, a source of considerable satisfaction to every tax payer. Now we are headed in a forward direction. Some work of this kind each year will do much to encourage new residents for our Town and certainly should be continued. Some articles in the 1947 warrant for consideration at the Town Meeting are for this purpose.

UNUSUAL EXPENSES

During 1946 we have endeavored to pay up all 1944 and 1945 bills owed by the Town. Such items, together with emergency expenditures for hose, tire and forest fires not included in the 1946 Fire Dept., budget and sizeable overdrafts in the Highway Dept., account for most of the overdrafts in our 1946 budget items. Such overdrafts make it necessary to borrow money to carry on our Town work.

Very careful study of budgets presented by each Town Dept., to make sure they cover every predictable expenditures would save much of this. It is futile to put in a small budget expecting money for overdrafts will be available—such procedure costs extra money in interest on money borrowed to pay such overdrafts.

TOWN INDEBTEDNESS

Francestown has no indebtedness except the \$5,000 long term note placed in January 1947 to cover the Town share of construction of both the Greenfield road bridge and the Bennington road.

The financial report for the year ending December 31, 1946 shows short term loans of \$5,000. This sum was paid after the above long term note money was received. We were able to save interest by using money from taxes to pay the bridge and road construction bills during 1946 and delaying borrowing until January 1947, though this meant that at the close of the Town fiscal year, Dec. 31, 1946, the temporary loans were still on our books. They have since been paid and the construction notes are our only indebtedness at this time.

Promptness in paying taxes saves Town borrowing. 1946 tax money came in slower than in 1945 and there is still more uncollected than at this time in 1945. We urge everyone to help out by paying their taxes just as soon as possible.

HORSE SHEDS AND COMMON

With the very generous contributions from our Summer residents (their committee turned in \$1,015.00), and liberal contributions of labor and equipment on the part of our permanent residents—the job of restoring the Horse Sheds and Common was completed promptly—there being only minor grading and seeding left to be done in the Spring.

Francestown is indeed most fortunate in having a group of such interested, community minded Summer residents. The grateful thanks of every citizen of our town goes to them for the spirit they show in helping out on these projects for Town development.

GIFTS

During the year other gifts have also enabled us to obtain much needed fire protection equipment. The men of the Fire Dept., contributed \$75.00 toward the purchase of the new pump for the fire truck and together with the Town appropriation an effective pump was purchased and installed. Ruth Shattuck gave the Town a portable pump for forest fire use—a type of equipment the Fire Dept., much needed. We are all grateful to her for this added protection.

TOWN GARAGE

Because of the high cost of labor and material it was decided to delay starting this building.

In the meantime estimates have been secured on a "Quonset" type building in size suitable for Town purposes. These metal buildings have much in their favor for such purposes. The cost is lower than wood construction at the present time. Certainly a metal constructed building is less of a fire hazard and on that basis alone deserves careful consideration for our purposes.

ROAD GRADER AND TOWN TRUCK

It has been impossible for the Committee appointed at the last Town Meeting to secure this material from the War Assets Corp.

The State Highway Dept., was asked to help us out. Also a personal trip (not at Town expense) was made to the Boston Office of the War Assets Corp. Neither produced results.

Since the vote taken last year authorized only the purchase of War Surplus equipment the Committee could not proceed to purchase other equipment. Articles are in the 1947 warrant and if favorable action is taken this much needed equipment can be obtained through regular sources of supply.

PLANNING BOARD

The Francestown Planning Board, voted at the last Town Meeting, has held several meetings and in addition to those meetings for consideration of plans for the Town, arranged and held the Town Meeting Preview public meeting on January 25th.

The Town Meeting Preview was arranged so we might have a complete discussion of plans and projects for the Town before the Town Warrant was made up. A good crowd attended and many good ideas were presented resulting in Committees appointed to present articles to go in the Warrant for consideration by the voters.

Another year we sincerely hope such a meeting may be held on a night when many of our summer residents can be with us. We had so planned it this year—for the Saturday prior to the New Year's dance—but were snowed out. We want all summer residents to know we planned for them and want them to take part in these discussions another year.

One subject of major importance to the Town suggested at the Preview Meeting for Planning Board development was the securing of a small industry for Francestown. Employment for 25 to 50 people in some locally operated industry would mean a great deal to the Town. A suggested article for the Warrant will bring this up for discussion.

ERNEST L. JOHNSON,
EDWARD J. CASKIE,
CARL D. ABBOTT,
Selectmen of Francestown.

SUMMARY OF RECEIPTS FOR YEAR ENDING DECEMBER 31, 1946

Current year taxes	\$21,781.94
Previous years taxes	1,958.16
Received from State :	
including 1945 Savings Bank tax	112.23
1945 Railroad tax	19.00
1945 Interest and Dividends tax	792.37
Gas money	1,823.00
Forest Fire refund	106.71
1946 Savings Bank tax	97.60
1946 Railroad tax	20.20
1946 Interest and Dividends tax	908.51
	\$3,879.62
Business Licenses and Permits	3.00
Dog Licenses	117.58
Rent Town Property	146.00
Interest Received	35.49
Registration of Motor Vehicles	441.86
Filings	14.00
Trust Funds	100.00
Temporary Loans	5,000.00
Horse Shed Fund (voluntary contributions)	1,015.00
Town Histories	15.00
Unclassified :	
including Lumber sold E. W. Reid	\$3.60
Franeestown Fire Dept.	

Pump donation	75.00	
Unused 1945 check for Firemen's Ins.	11.50	
	<hr/>	\$90.10
Total Receipts		<hr/> \$34,597.75
Cash on hand January 1, 1946		2,923.53
		<hr/> \$37,521.28

SUMMARY OF PAYMENTS FOR YEAR ENDING DECEMBER 31, 1946

Town Officers' Salaries		\$680.00
Town Officers' Expenses:		
including printing town reports	\$235.00	
insurance state and town employees	166.68	
town officers' bonds	73.50	
repairs on adding machine	23.40	
supplies, postage, telephone	169.75	
		<hr/>
		\$668.33
Election and Registration		141.00
Town Hall		259.48
Police Department		65.18
Fire Department		1,451.77
Bounties		79.50
Health Department		44.38
Vital Statistics		6.50
Winter Highway—		
January, February, March	\$1,824.37	
November and December	647.30	
		<hr/>
		\$2,491.27
Balance due Town from Road Agent	19.60	
Summer Highway—Town money	\$1,783.22	
Gas money	219.51	
		<hr/>
		\$2,002.73
General Highway		1,059.45
Street Lighting		568.50

Libraries	505.65
Old Age Assistance	982.54
Memorial Day	2.50
Parks and Playgrounds	75.98
Cemeteries	36.00
Taxes bought by Town	148.18
Cost of Tax Sales	2.21
Interest	88.34
State Aid Construction	6,998.65
Trust Funds	1,100.00
County Tax	2,656.83
School District	8,344.00
State Audit	118.15
Land and Buildings	39.20
Internal Revenue withholding Tax	100.10
Special Poll Taxes paid to State	666.00
Horse Shed Account	1,691.35
Automobile Permit Fees to Town Clerk	30.00
Bank Charges	.06
	<hr/>
Total Payments	\$33,103.83
Cash on hand January 1, 1947	4,417.46
	<hr/>
	\$37,521.28

DETAILED STATEMENT OF PAYMENTS

Town Officers' Salaries:

Ernest L. Johnson, Selectman & Assessor	\$150.00
Edward J. Caskie, Selectman & Assessor	150.00
Carl D. Abbott, Selectman & Assessor	150.00
Joan A. Bixby, Town Clerk	60.00
Joan A. Bixby, Treasurer	40.00
Rodney G. Mills, Tax Collector .	100.00
Arthur J. Miller, Overseer of Poor	30.00
	<hr/>
	\$680.00

Town Officers' Expenses:

Clarke Press, Town Reports	\$235.00
Edson C. Eastman Co., supplies ..	26.08
Wheeler & Clark, Inventory Stamps	1.03
F. H. Colburn & Co., stamps and supplies	5.76
F. H. Colburn & Co., Insurance state & town employees	166.68
Carrol F. Clark, Town Officers' Bonds	73.50
Ernest L. Johnson, postage, tele- phone, keys, supplies, attendance at meetings, typing warrant, per- ambulating town lines	51.58

Carl D. Abbott, supplies perambulating town lines	12.00
Mary D. Caskie, Town Clerk, supplies	13.58
Rodney G. Mills, Tax Collector, supplies	19.25
Joan A. Bixby, Town Clerk, supplies	5.30
Kathleen F. Johnson, copying town records 1944-45-46	20.00
Donat Corriveau, Records deeds and mortgages	12.92
Wilfred J. Boisclair, Record from Probate Court .....	.30
Asso. of N. H. Assessors, dues ..	2.00
National Cash Register Co., repairs on adding machine	23.40

\$668.33

Election and Registration:

L. E. Dow, Ballot Clerk 1945-46	\$16.00
Edith M. Nichols, Ballot Clerk 1945-46	11.50
A. J. Miller, Supervisor 1946	24.00
William Basset Jr., Supervisor 1945-46	30.00
Rodney G. Mills, Supervisor 1946	24.00
Gladys C. Vadney, Ballot Clerk 1946	12.00
Victor L. White, Election Duty ..	6.00
Clarke Press, Ballots	9.50
Gladys C. St. John, Ballot Clerk 1946	4.00
Marion L. Starrett, Ballot Clerk 1946	4.00

\$141.00

Town Hall and Other Town Buildings :

Public Service Co., lights	\$29.76	
W. W. Adrian, flood light and wiring repairs	80.72	
F. H. Colburn & Co., supplies	15.57	
Home Maintenance Service, repairing church roof	6.18	
Ernest T. Broderick, repairing town hall chimney	72.25	
Fracestown Electric & Water Co., town hall water rent	15.00	
Rodney G. Mills, cleaning	13.00	
Gladys C. Vadney, janitor	26.00	
Fracestown Improvement Society, release town hall property	1.00	
		<hr/>
		\$259.48

Police Department :

Victor L. White, police duty	\$31.48	
Carl E. Cilley, police duty	4.20	
A. J. Miller, care of tramps	7.50	
John B. Varick Co., police badge	22.00	
		<hr/>
		\$65.18

Fire Department :

A. J. Miller, janitor	\$74.00
Coal	115.67
Gasoline	23.73
Insurance on firemen	28.00
Pump and nozzle for fire truck ...	365.00
Installing pump on fire truck	119.19
Lights	10.76
Hose spanners	4.70

Forest fires	214.92
Tire for fire truck	53.60
C. H. Cragin, repairs on fire truck	13.45
Raymond Cilley, labor on fire truck	2.00
C. H. Cragin, inspection on fire truck	1.50
James A. Coffin, equipment	47.50
A. J. Miller, express on fire hose ..	1.38
Boston Woven Hose & Rubber Co., hose	300.00
C. H. Cragin, battery and labor ..	21.50
Fixzit System, supplies	6.75
Fire Protection Co., gaskets	2.50
A. J. Miller, valve and hose	6.60
F. H. Colburn & Co., supplies	19.82
New Boston Fire Department	19.20

\$1,451.77

Bounties:

Ernest L. Johnson	\$36.00
Edward J. Caskie	26.50
Carl D. Abbott	17.00

\$79.50

Health Department:

Carl E. Cilley, burning town dump	\$29.38
Joe Quinn, clearing town dump ..	15.00

\$44.38

Vital Statistics:

Mary D. Caskie, town clerk	\$6.50
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Town Maintenance :

Summer Highway,

Clayton F. Foote, Road Agent :

payroll and supplies	\$1,448.32	
Paul C. Rockwood, bridge plank ..	206.16	
Marlboro Box Co., bridge plank ..	114.10	
Fred A. Pettee, labor	14.64	
	<hr/>	\$1,783.22

Winter Highway,

Clayton F. Foote, Road Agent		
payroll and supplies	\$2,426.82	
John Downing, repairing snow		
plow	53.95	
Dyar Sales & Machinery Co.,		
cable for tractor	10.50	
	<hr/>	\$2,491.27

General Highway :

Clark-Wilcox Co., repairing tractor		
1945	\$1,007.48	
Farm Bureau Mutual Ins. Co.,		
tractor insurance 1945	22.64	
Farm Bureau Mutual Ins. Co.,		
tractor insurance 1945	2.00	
Farm Bureau Mutual Ins. Co.,		
tractor insurance 1946	21.78	
Clark-Wilcox Co., repair parts		
for tractor 1946	5.55	
	<hr/>	\$1,059.45

Gas Money :

Clayton F. Foote, highway payroll and supplies	\$219.51
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Street Lighting :

Public Service Co. of N. H.	\$568.50
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Libraries :

Clarence E. Farrar, chairman library trustees	\$432.15
George B. Foote, repairing roof ..	17.20
George B. Foote, repairing roof ..	56.30

\$505.65

Old Age Assistance :

State of N. H.	\$982.54
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Memorial Day :

A. J. Miller, cleaning memorial monument	\$2.50
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Parks and Playgrounds :

Lyons Iron Works, irons for flagpole	\$13.98
Monadnock Region Association, advertising	62.00

\$75.98

Cemeteries :

Rodney G. Mills, sexton	\$31.00
George Stone, mowing	5.00

\$36.00

Taxes Bought by Town:

Rodney G. Mills,	\$148.18
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Cost of Tax Sales:

Rodney G. Mills	\$2.21
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Interest:

Souhegan Nat. Bank Interest on temporary loans	\$79.59
Rodney G. Mills, Int. on tax sales	8.75

\$88.34

State Aid Construction:

State of N. H.	
Bennington road construction	\$4,000.00
Greenfield road bridge construction	2,998.65

\$6,998.65

Trust Funds:

Frank W. Jones, cemetery fund ..	\$100.00
Capital Reserve Fund 1946	1,000.00

\$1,100.00

County Tax:

Hillsborough County Treasurer	
1946 County Tax	\$2,656.83

School District:

Lillian C. Stewart, treasurer	\$8,344.00
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State Audit:

State Div. Municipal Accounting	
1945 audit	\$48.45
State Div. Municipal Accounting	
1946 audit	69.70
	<hr/>
	\$118.15

Land & Buildings:

Home Maintenance Service,	
hauling lumber to town lot	\$39.20

Internal Revenue Withholding Tax:

Internal Revenue Dept.	\$100.10
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Special Poll Taxes:

State of N. H. collected in 1944 ..	\$189.00
State of N. H. collected in 1945 ..	459.00
State of N. H. collected in 1946 ..	18.00
	<hr/>
	\$666.00

Horse Shed Account:

Thomas S. Stewart	\$1,349.13
I. H. Vadney	1.11
Wallace Dustin	14.35
George St. John	4.90
Harold Hartman	14.00
Ida E. Cilley	77.90
A. J. Miller	50.40
Laban Todd	101.10
Merrimack Farmers' Exchange ..	7.81
Lester Foote	3.85
Carl E. Cilley	15.10

George E. Kunhardt	9.00	
Clayton F. Foote	42.70	
		<hr/>
		\$1,691.35

Automobile Permit Fees:

Joan A. Bixby, town clerk	\$30.00
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Bank Charges:

Souhegan National Bank06
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Total 1946 Payments		\$33,103.83

HIGHWAY DEPARTMENT

Winter Highway :

January, February, March.

Labor :

Clayton Foote	\$328.90
Charles Champagne	287.76
Ernest Foote	1.88
Leland Vadney	41.40
Israel Vadney	120.15
Lester Foote	44.05
William Basset	40.10
Thomas Stewart	90.30
Eugene Creighton	19.80
John Cole	82.70
William Cole	22.93
Albert Dodge	14.00
Stanley Rainey	12.00
William Nichols	11.89
Oliver St. John	5.63
George St. John	3.13
Charles Murdo	8.13
Albert Heckbert	6.88
Leslie Heckbert	3.13
Paul Heckbert	3.75
Wallace Dustin	8.75
George Putnam	6.25

Truck :

Clayton Foote	\$333.00
George Daniels	20.00

Gravel:	
Clayton Foote	1.00
Gas, Oil and Repairs:	
Daniels' Garage	130.15
I. H. Vadney	85.99
C. F. Clark	54.72
Wood:	
Thomas Bixby	36.00
	<hr/>
Total	\$1,824.37
Balance due Town	19.60
Winter Highway:	
November 1 to December 31	
Labor:	
Clayton Foote	\$120.00
Lester Foote	86.50
Charles Champagne	38.00
William Cole	14.00
Carl Cilley	17.00
Israel Vadney	16.00
Leslie Vadney	2.40
Truck:	
Clayton Foote	199.00
Gas for Tractor:	
I. H. Vadney	42.74
Repairs for Tractor and Snow Plow:	
Daniels' Garage	47.21
John Downing, repairs on snow plow	53.95
Dyar Sales & Machinery Co.	10.50
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Total	\$647.30
Winter Highway Grand Total	\$2,491.27

Summer Highway :

Labor :

Clayton Foote	\$395.81
Charles Champagne	13.13
Lester Foote	288.89
Arthur Miller	2.50
Norman Stewart	5.00
Roger Clark	34.80
Bryant Abbott	7.00
Carl Abbott	5.60
Leslie Vadney	110.40
Harold Hartman	44.60
George St. John	85.40
Carl Cilley	5.60
Clayton Hobbs	11.20
Richard Cilley	20.40
Fred A. Pettee	14.64

Truck :

Clayton Foote	212.00
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Team :

W. A. Lord	6.55
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Gas and Supplies :

I. H. Vadney	\$109.08
C. F. Clark	24.61
Daniels' Garage	36.55
N. H. Explosive Co.	21.50
B. H. Dodge	7.70
Paul C. Rockwood, planks	206.16
Marlboro Box Co., planks	114.10

Total	\$1,783.22
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Gas Money :

Labor :

Clayton Foote	\$53.60
Lester Foote	54.30
Clayton Hobbs	5.60
Richard Cilley	2.10
Leslie Vadney	5.60
Clayton Philbrick	1.40
Carl Abbott	8.40
Clayton Foote, cutting bushes	12.80

Truck :

Clayton Foote	\$56.00
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Gas :

I. H. Vadney	\$19.71
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Total	\$219.51
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Summer Highway Grand Total	\$2,002.73
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DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire

September 18, 1946

Board of Selectmen

Francestown, New Hampshire

Gentlemen :

In accordance with the vote of the town an audit and examination of the accounts of the Town of Francestown has been made by this Division. This audit covered the period from the date of the previous audit, August 27th, 1945, to July 26th, 1946. Exhibits as hereafter listed are included as part of the report which is submitted herewith.

The report is made up in three sections as follows :

Section I —Fiscal Year Ended December 31, 1945

Section II —Period January 1 to July 26, 1946

Section III—Statistical Tables Covering Ten Year Period

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Road Agent and Trustees of the Trust Funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets December 31, 1944—December 31, 1945:

(Exhibit A)

Comparative Balance Sheets as of December 31, 1944 and December 31, 1945, as revised, are presented in Exhibit A. As indicated therein a decrease of \$1,830.33 in the Net Surplus took place during the year.

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues:

(Exhibits B and C)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1945, are presented in Exhibits B and C. As indicated by the budget summary a net overdraft of appropriations of \$2,387.73, plus a revenue deficit of \$343.93, resulted in a net budget deficit of \$2,731.66.

RECONCILIATION OF CHANGE IN SURPLUS

(Exhibit D)

The factors which affected the change in the financial condition of the town during the year were as follows:

ANALYSIS OF CHANGE IN SURPLUS

DECREASES

Budget Deficit	\$2,731.66	
Other Items	79.35	
	<hr/>	\$2,811.01

INCREASES

Decrease in Accounts Payable	\$5.94
Increase of Cash in Hands of Road Agent and Town Clerk	7.39
Increase in Accounts Receivable	967.35
	<hr/>
	980.68
	<hr/>
Decrease of Surplus	\$1,830.33

SUMMARY OF RECEIPTS AND EXPENDITURES

(Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1945, made up in accordance with the uniform classification of accounts is included in Exhibit E.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Proof of the Treasurer's balance as of July 26, 1946, is indicated in Exhibit O.

TAX ACCOUNTS

The tax warrant accounts of Collector Mills for the levies of 1945, 1944 and 1942, were audited. Summaries of these accounts as of December 31, 1945, are included in Exhibits F, G and H, and as of July 26, 1946, in Exhibits P and R.

Examination of the tax sales accounts was likewise made. A summary showing the activity in the tax sales accounts for the fiscal year ended December 31, 1945, is presented in Exhibit J. No activity in these accounts was indicated during the period from January 1st to July 26th, 1946.

A summary statement of the special poll tax account as of December 31, 1945, is included in Exhibit I, and as of July 26, 1946, in Exhibit R-1. As indicated therein, as of July 25, 1946, there had been remitted to the State on account of special poll taxes \$108.00 in excess of the amount actually collected as of this date.

TOWN CLERK

The accounts of Town Clerk Mary Caskie for the fiscal year ended December 31, 1945, and the period from January 1 to March 11, 1946; and the accounts of Town Clerk Joan Bixby for the period from March 12 to July 25, 1946, were examined and audited. Summaries of these accounts appear in Exhibits K, S and T.

ROAD AGENT

The payrolls and checks issued by the Road Agent to highway employees for services and to vendors for materials and supplies purchased were examined.

Summarized statements of the Road Agent's account as of December 31, 1945 and July 26, 1946, are presented in Exhibits L and U, respectively.

Subsequent to March 9, 1946, the practise of advancing highway funds to the Road Agent in lump sum amounts was discontinued in accordance with the recommendation made in our last audit report. Payments are now made to the Road Agent upon presentaion of payrolls for the actual amount of such payrolls.

The small balance in the Road Agent's account, as indicated by Exhibit U, should be refunded to the Selectmen.

TRUST FUNDS

The principal and unexpended income of the Cemetery, Educational and Library Funds, was verified by an examination of the savings bank books. Summarized statements of Trust Fund principal, income and investments, are included in Exhibits M and N.

GENERAL COMMENTS

BUDGET DEFICIT:

As heretofore noted the Net Budget Deficit for the year amounted to \$2,731.66. This resulted from a net overdraft of appropriations of \$2,387.73, plus an excess of estimated over actual revenues of \$343.93. Overdrafts occurred in a number of appropriation accounts, the largest being in excess of \$1,300.00.

It is our feeling that more attention should be given to the preparation of the annual town budget with the thought in mind that appropriations be adequate to take care of actual requirements, and that once made upon this basis they be strictly adhered to.

Inasmuch as the Budget Deficit was responsible for the decrease in Surplus during the year of \$1,830.33, it will be seen that a continuation of the present procedure would shortly result in the town's financial condition changing from a Surplus to a Deficit position.

CAPITAL RESERVE FUND

As indicated by the Balance Sheet (Exhibit A) as of December 31, 1945, the sum of \$800.00 had been appropriated for a Capital Reserve Fund, which remained in the general funds of the town. In accordance with the Chapter 160 — Laws of 1943, "The trustees of trust funds of a town or city shall have custody of any capital reserve fund." Therefore the amount of the Capital Reserve Fund as above stated, plus any subsequent additions thereto, should be turned over to the trustees of trust funds.

TAX COLLECTOR

The adoption of the following suggestions and recommendations by the Tax Collector should result in substantial improvement in his records. It is very important that attention be given this matter as accurate and adequate records are very essential if the collection of taxes is to be effective and made on a businesslike basis.

(1) All collections on account of the tax warrant or tax sale accounts should be properly entered in the cash book being particularly careful to credit each item so recorded to the proper year's tax levy. Entirely separate columns are provided for tax warrant and tax sale accounts in order to prevent confusion resulting from intermingling "tax collections" and "redemptions from tax sales."

(2) In the tax warrant book the date on which each tax is paid should be recorded, indicating the month, day and year. The same thing applies to the recording of redemptions from tax sales in the "tax sale record book." This information is taken directly from the cash book when postings are made.

(3) When remittances are made to the Treasurer the accompanying reports should contain the following information:

(a) The year of the tax levy or levies on account of which the remittance is made.

(b) The amount of property taxes, poll taxes, national bank stock taxes and interest. If the poll taxes are on account of the levies of 1944 or 1945, a further breakdown should be made indicating separately the amount of special \$3.00 polls and the regular \$2.00 polls.

(c) Remittances on account of redemptions from tax sales should be earmarked as such and made entirely separate from remittances on account of taxes collected

on the warrants. Interest on redemptions should likewise be reported separately from the amount of tax sale.

ROAD AGENT

All bills for materials and supplies which are included thereon should be attached to the road agent's payrolls when these are presented to the selectmen for payment.

TOWN CLERK

The town clerk should obtain the standard form of town clerk's cash book and record therein each motor vehicle and dog license issued.

Monthly remittances should be made by the clerk to the treasurer and a receipt obtained for each remittance. This should be done even though both offices are held by the same person.

REMITTING OF FUNDS AT CLOSE OF YEAR

All funds should be remitted by the tax collector, town clerk or other fiscal officers of the town to the treasurer as of December 31st, the close of the fiscal year. The practise of town officials, other than the treasurer, of retaining cash on hand at the end of the year tends to confuse the accounting and should be discontinued.

CONCLUSION

With the exceptions as herein noted, the accounts and records of all town officials which were examined were found in good condition and the accounting procedure conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits is optional.

We extend our thanks to the officials of the Town of
Franeestown for their assistance during the course of the
audit.

Yours very truly,

HAROLD G. FOWLER, *Director.*
Division of Municipal Accounting
State Tax Commission.

HERBERT E. HUNT, *Auditor*

ALFRED S. CLOUES, JR.

NORMAN P. SCHAUER,

Accountants.

DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire

September 18, 1946

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Frankestown for the fiscal year ended December 31, 1945, and the period from January 1st to July 26th, 1946, and, subject to exceptions as noted in the report, found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1945.

Respectfully submitted,

HAROLD G. FOWLER, *Director.*

Division of Municipal Accounting
State Tax Commission.

HERBERT E. HUNT, *Auditor*

ALFRED S. CLOUES, JR.

NORMAN P. SCHAUER,
Accountants.

SCHOOL DISTRICT OFFICERS

		Term Expires
Moderator,	Mr. Clarence E. Farrar,	March, 1947
Clerk,	Mrs. Lillian Stewart	March, 1947
Treasurer,	Mrs. Lillian Stewart	June, 1947
Auditor,	Mr. Herbert T. Hunt	

SCHOOL BOARD

Mrs. C. Gladys St. John,	Chairman	March, 1947
Mrs. Doris C. Basset		March, 1948
Mr. F. Russell Abbott		March, 1949

SUPERINTENDENT

Mr. Vernon S. Ames
Wilton, N. H.

TEACHING STAFF FOR 1946-47

Grammar: Mr. Theodore Blanchard
Primary: Miss Lilla Tuttle

SCHOOL CALENDAR

1946-1947:

January 6 to March 21	11 weeks
April 7 to June 13	10 weeks
Holiday: May 30	

1947-1948:

September 3 to November 25	12 weeks
December 1 to December 19	3 weeks
January 5 to March 19	11 weeks
April 5 to June 11	10 weeks

Holidays: November 11 and May 30

March vacation dates subject to change.

SCHOOL DISTRICT WARRANT

THE STATE OF NEW HAMPSHIRE

*To the Inhabitants of the School district in the town of
Francestown qualified to vote in district affairs:*

You are hereby notified to meet at the Town Hall in said district on the 11th day of March 1947, at 3:00 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.

9. To see if the district will vote to raise the sum of \$250.00 to provide for a part time music teacher.

10. To see if the District will appoint a Committee of five, including the School Board, to make a study of grading the school playground and bring in a report at the next annual meeting and raise and appropriate the sum of \$100.00 for the purpose of this study.

Given under our hands at said Francetown this 22nd day of February 1947.

C. GLADYS ST. JOHN
DORIS C. BASSET
F. RUSSELL ABBOTT
School Board

A true copy of Warrant—Attest:

C. GLADYS ST. JOHN
DORIS C. BASSET
F. RUSSELL ABBOTT
School Board

Financial Report of the Francestown School District

For the Fiscal Year Beginning July 1, 1945 and
Ending June 30, 1946

RECEIPTS

Received from Selectmen	\$7,300.00
Received from Lyndeborough School District	144.00
Received from State Treasurer State Aid	407.41
Refund - New Hampshire Insulation Co.	15.00
Sale of Equipment	10.00
	<hr/>
Total Receipts	\$7,876.41
Cash on hand July 1, 1945	239.12
	<hr/>
	\$8,115.53

EXPENDITURES

Administration:

Salaries of District Officers	\$118.00
Superintendent's excess salary	159.18
Truant Officers and school census	10.00
General expense of administration	113.27
	<hr/>
	\$400.45

Instruction:

Principal's and teachers' salaries	\$2,500.00
Text books	58.46
Scholars' supplies	103.61

Flags and appurtenances	4.70	
Other expenses of instruction	15.76	
	<hr/>	\$2,682.53

Operation and Maintenance of School Plant:

Janitor Service	\$283.25	
Fuel	248.37	
Water, light, janitor supplies	79.52	
Minor repairs and expenses	44.19	
	<hr/>	\$655.33

Auxiliary Agencies and Special Activities:

Medical Inspection	\$134.44	
Transportation of pupils	1,663.80	
High School Tuitions	1,155.44	
Other special activities	8.54	
	<hr/>	\$2,962.22

Fixed Charges:

Insurance	\$100.00	
Teachers' Retirement Assessment	114.67	
Per Capita Tax	92.00	
	<hr/>	\$306.67

Outlay for Construction Equipment:

Alterations of Old Buildings	\$231.00	
New Equipment	7.75	
	<hr/>	\$238.75

Debt Service:

Payments on Principal of debt	\$500.00
Payments of interest on debt	135.00
	<hr/>
	\$635.00
	<hr/>
Total Expenditures	\$7,880.95
Cash on hand June 30, 1946	234.58
	<hr/>
Grand Total	\$8,115.53

DETAILED STATEMENT OF PAYMENTS

ADMINISTRATION

Salaries of District Officers:

Winnifred C. Hoyt,	
Salary as school board member	\$40.00
C. Gladys St. John,	
Salary as school board member	25.00
Doris C. Basset,	
Salary as school board member	25.00
Lillian C. Stewart, salary as clerk	3.00
Lillian C. Stewart, salary as treasurer	20.00
Ernest L. Johnson, services as auditor	5.00
	<hr/>
	\$118.00

Superintendent's Excess Salary :

John G. Tracy—treasurer of Supervisory Union No. 63	\$159.18	
Truant Officers and School Census Doris C. Basset	10.00	
Expenses of Administration Supervisory Union No. 63	102.92	
G. A. Reynolds—bond for school treasurer	5.00	
Lillian C. Stewart—Postage and Envelopes	5.35	
	<hr/>	\$282.45

Instruction :

Principal's and teachers' salaries :

Clara S. Ouellet	1,144.00	
Barbara Butler	1,059.60	
	<hr/>	
	\$2,203.60	
Collector of Internal Revenue	296.40	
	<hr/>	\$2,500.00

Text Books :

Scott Foresman & Co.	24.43	
S. W. Singer Co.	21.35	
Ginn & Co.	11.06	
Row Peterson & Co.	1.62	
	<hr/>	\$58.46

Scholars' Supplies :

Scott Foresman & Co.	13.82
Gledhill Bros. Inc.	27.58

J. L. Hammet Co.	10.32	
Beckley-Cardy Co.	.87	
American Education Press Inc.	11.02	
Edward E. Babb & Co.	24.08	
J. B. Lippincott Co.	2.86	
Junior Scholastic	5.90	
Laidlow Bros.	2.40	
Ginn & Co.	3.93	
V. S. Ames	.83	
	<hr/>	\$103.61
Flags and Appurtenances:		
J. L. Hammett Co.	4.70	4.70
Other Expenses of Instruction:		
Supervisory Union No. 63	7.96	
J. L. Hammett Co.	5.16	
American Book Co.	1.11	
The Sugar Ball Press	1.53	
	<hr/>	\$15.76
Operation and Maintenance School Plant:		
Janitor Service:		
Forrest Nichols	213.25	
Yvonne Creighton	70.00	
	<hr/>	\$283.25
Fuel:		
Draper Fuel Co.	248.37	
	<hr/>	\$248.37

Water, Light and Janitor Supplies :

Public Service Co. of N. H.	37.18	
West Disinfecting Co.	5.04	
Francetown Electric & Water Co.	35.00	
Frank Dunn	.80	
Forrest Nichols	1.50	
	<hr/>	\$79.52

Minor Repairs and Expenses :

Edward E. Babb & Co.	11.54	
Ernest S. Broderick	29.40	
Frank Dunn	3.25	
	<hr/>	\$44.19

Auxiliary Agencies and Special Activities :

Medical Inspection :

Margaret E. Harris	134.44	
	<hr/>	\$134.44

Transportation of Pupils :

Arthur Lord	885.00	
Frank Jones	778.80	
	<hr/>	\$1,663.80

High School Tuition :

New Boston School District	1,055.44	
Peterborough School District	100.00	
	<hr/>	\$1,155.44

Other Special Activities:		
Edward E. Babb & Co.	8.54	
	<hr/>	\$8.54
Fixed Charges:		
Insurance		
Levi M. Bixby Agent	100.00	
	<hr/>	\$100.00
Teachers Retirement Assessment:		
Teachers Retirement Board	114.67	
	<hr/>	\$114.67
Per Capita Tax:		
F. G. Kimball, treasurer	92.00	
	<hr/>	\$92.00
Outlay for Construction and Equipment:		
New Equipment:		
Frank Dunn	7.75	
Alterations of Old Building:		
New Hamp. Insulation Co.	231.00	
	<hr/>	\$238.75
Debt Service:		
Payment on Principal of Debt:		
Souhegan National Bank	500.00	
Payment on Interest:		
Souhegan National Bank	135.00	
	<hr/>	\$635.00

Respectfully submitted,

C. GLADYS ST. JOHN
DORIS C. BASSET
F. RUSSEL ABBOTT

FINANCIAL REPORT OF THE TREASURER OF THE FRANCESTOWN SCHOOL DISTRICT

Fiscal For The Year Ending June 30, 1946

Cash in bank, July 1, 1945	\$239.12
Received from Selectmen :	7,300.00
Received from State Treasurer	
State Aid	407.41
Received from Lyndeboro School District	144.00
Refund from N. H. Insulation Inc.	15.00
Sale of Equipment	10.00
<hr/>	
Total amount available for fiscal year	\$8,115.53
Less school board orders paid	7,880.95
<hr/>	
Balance in bank June 30, 1946	\$234.58

Respectfully submitted,

LILLIAN C. STEWART,
District Treasurer

SCHOOL BOARD'S ESTIMATE FOR 1946-1947

SCHOOL DISTRICT OF FRANCES TOWN

School Board's statement of amounts required to support public schools and meet other statutory obligations of the district for the fiscal year beginning July 1, 1947.

Detailed Statement of Expenditures

Support of Schools:

Teachers' salaries	\$3,800.00	
Textbooks	150.00	
Scholars' supplies	150.00	
Flags and appurtenances	10.00	
Other expenses of instruction	25.00	
Janitor service	285.00	
Fuel	280.00	
Water, light and janitors' supplies	100.00	
Minor repairs and expenses	200.00	
Health supervision (medical inspection)	150.00	
Transportation of pupils	2,160.00	
Other special activities	10.00	
	<hr/>	\$7,320.00

Other Statutory Requirements:

Salaries of District Officers	
(fixed by District)	\$113.00
Truant Officer and School Census	
(fixed by District)	10.00

Superintendent's Excess Salary (fixed by Supervisory Union)	160.00	
Payment of tuition in High Schools and Academies (estimated by Board)	1,375.00	
Expenses of Administration	150.00	
Per Capita Tax (reported by State Treasurer)	88.00	
Insurance	85.00	
Fixed Charges (Teachers' Retirement)	70.00	
Payment of debt	500.00	
Payment of interest on debt	143.75	
		<hr/>
		\$2,694.75
		<hr/>
Total amount required to meet School Board's Budget		\$10,014.75
<i>Estimated Income of District:</i>		
Elementary Tuition	\$108.00	
Dog tax (estimated)	100.00	
State Aid (estimated)	200.00	
		<hr/>
		\$408.00
		<hr/>
Assessment required to balance School Board's Budget		\$9,606.75

C. GLADYS ST. JOHN,
DORIS BASSET,
F. RUSSELL ABBOTT

School Board.

REPORT OF SCHOOL SUPERINTENDENT

To the School Board and Citizens of Francestown :

I respectfully submit my thirteenth annual report as your Superintendent of Schools.

Outlook for Education

The State Board of Education with the leadership of the new Commissioner of Education has carefully drawn up a new plan for state aid, and suggested a largely increased legislative appropriation to make it effective. The Interim Commission authorized by the 1945 Legislature has made an exhaustive study of public education in New Hampshire and their report further emphasizes the need of largely increased state aid to the local school districts.

The state aid plan in use since 1919, providing for elementary schools only, was based on a very complicated formula which was difficult to apply and unsatisfactory in its administration. Furthermore the legislative appropriation was seldom sufficient to cover the requirements of the law.

The proposed plan, which would give state aid for support of high school as well as elementary is embodied in a bill now under consideration in the Legislature. It sets up a simple formula allowing a fixed sum of money for each pupil attending school in any given school district. Two kinds of state aid are proposed; first an *Equalization Fund* to supply any district with the money it needs for support of high and elementary schools beyond the amount of a local tax of \$6.00 on each \$1,000 of equalized valuation; second, a *General Fund* to supply to *every school district* in the state a certain sum of money for each child attending school.

These funds must be provided by legislative appropriations; in case such appropriation is not sufficient, provision is made to supply the *Equalization aid* first and to distribute the remainder as *General aid* proportionally.

The reasons for the proposed new plan and its justification are to be found in a comparison of New Hampshire with the other states of the Union. New Hampshire is the fourth lowest state in the percentage of state aid furnished the local school units, providing only 7% of the local costs of elementary schools as compared with a national average of 35%. New Hampshire is the only state not now providing state aid for high school costs.

Education is universally recognized as a responsibility which the state cannot escape by throwing the entire burden of costs upon local real estate taxation,—a burden so unequal that it amounted to a tax ranging all the way from \$3.73 per \$1,000 in one town to \$32.41 in another town in the school year 1944-45.

A citizenry made up of people enlightened through universal education is the only sure guarantee for the protection of the American democratic principle of the dignity and worth of the individual, and is a necessary as adequate military defense. The Nation's economic security depends more upon acquired knowledge and skill than upon natural resources. Democracy is constantly threatened by hostile alien political, economic and social theories that can be defeated only by vigilant, constant efforts comparable to those that won the war, in which every individual has a responsibility and a contribution to make.

In such a citizenry no less than a complete high school education for every mentally competent child is sufficient. No less than the very best teaching will assure such a degree of intelligence. The most competent persons must be secured and adequately trained for the teaching profession,—persons who have the understanding and skill to discover and intelligently stimulate and develop the talents of children.

The practitioner of no other profession needs more highly specialized knowledge, more technical precision and artistic skill, than the teacher.

Against this conception of the ideal as a background, let us look at the present condition: more than a third of the nation's 900,000 teachers have quit teaching entirely since 1939; 60,000 vacancies have not been filled at all and 109,000 persons lacking the full qualifications for teaching certificates have been employed on emergency permits. Nearly 500 such persons are now teaching in New Hampshire.

The end of the war brought no relief, and there will be no relief until persons of high native ability can be attracted to the teacher training institutions in much greater numbers, and there receive a full four year training. Such persons will not be keen to invest four years in this training unless they can expect rewards, in terms of money and satisfactions, that are comparable to those in other occupations requiring a like amount of training.

Salaries

Last year I reported that a survey of current salaries of elementary teachers in New Hampshire showed that in towns with less than 600 population, sixteen were paying less than \$1,200 and eleven were paying from \$1,400 to \$1,500. A like survey this year shows only four towns paying less than \$1,200. \$1,400 to \$1,500 is the minimum salary in twenty-seven towns, and the maximum salary in thirty-two towns. Nine towns are paying \$1,600 to \$1,800. The five towns in this group in our Union are paying from \$1,200 to \$1,650.

Towns whose population ranges from 600 to 1,000 are paying elementary teachers from \$1,200 to \$2,100, except that six pay less than \$1,200.

Towns whose population ranges from 1,000 to 1,500 pay from \$1,200 to \$2,000 with none less than \$1,200.

Towns whose population ranges from 1,500 to 2,500 are paying from \$1,300 to \$2,340 with none less than \$1,300.

The survey shows that there was a definite upward trend of salaries from last year to this, and at this moment many New Hampshire towns are granting further increases for the current year ranging from \$200 to \$400.

Budget

The budget presented for 1947-48 calls for an assessment of \$9,606.75 an increase of some \$1,300 above the amount appropriated last year. The increases are in the following items: Teachers' salaries \$500 which we believe is necessary in view of existing conditions; there is an increase of \$75.00 in textbooks, partly due to increased cost of producing books; there is an increase of \$30.00 in scholars' supplies to meet the increased cost of such items; an \$80.00 increase in fuel due to the higher price of oil; we believe there should be \$200 available for repairs to cover cost of painting and some basement repairs; transportation estimate is based upon actual cost this year which is \$260 above last years estimate because of a new route which was not foreseen; high school tuition will cost \$225.00 more than last year. The apparent reduction in cost of administration is due to the separation of the teacher retirement payment required by law which is placed under heading of "Fixed Charges."

The income of the district should be the same as estimated last year except that state aid is put down at approximately this year's figure. If the proposed law is enacted that may be increased by \$200 or \$300 but is impossible to estimate at this time.

STATISTICS FOR THE SCHOOL YEAR ENDING JUNE 30, 1946

Grades	1	2	3	4	5	6	7	8	Total
Primary	6	7	5	3					21
Grammar					5	6	3	4	18
									<hr/> 39
Elsewhere: New Boston High School								5	
Peterborough High School								1	

ATTENDANCE

SCHOOL	Average Member- ship	Average Attend- ance	Percent of Attend- ance	Tardinesses Total	Per- Pupil
Primary	20.73	19.74	95.22	81	3.86
Grammar	16.16	15.05	93.13	74	4.11
	<hr/> 36.89	<hr/> 34.79	<hr/> 94.30	<hr/> 155	<hr/> 3.98

Visits:

By School Board Members	15
By Superintendent	48
By Citizens	99

ROLL OF PERFECT ATTENDANCE

One Year: Andrew Clark and Eleanor Hoyt

Two Terms: James Champagne, Robert Cutter and Charles Murdo

One Term: Lawrence Abbott, Beverly Champagne, Judith Cutter, Richard Hoyt, Judith Mace, Estella Vadney, Charles Champagne, Violet Cilley, Florence Foote, Arthur Merrill, Hazel Murdo and Barbara Stearns

Statistics for First Eighteen Weeks 1946-1947

Census: (Ages 5-16) Boys 28; Girls 22; Total 50

Attending Francetown Schools 51

Attending New Boston High School 7

Attending Peterborough High School .2

ENROLLMENT BY GRADES

School	1	2	3	4	5	6	7	8	Total
Grammar					4	5	6	4	19
Primary	11	7	10	4					32
									<hr/> 51

ATTENDANCE

SCHOOL	Average Member- ship	Average Attend- ance	Percent of Attend- ance	Tardiness
Grammar	17.70	16.69	94.29	12
Primary	30.18	27.95	92.61	3

REPORT OF SCHOOL NURSE

Medical Inspection

Mrs. Ola Myhaver, R. N. of Peterborough has been engaged as School Nurse and she is visiting the school twice each month. The following items are taken from her report of health supervision.

Number of children examined	51
-----------------------------	----

Defects noted as follows:

Number 10% or more underweight	13
Number having defective visions (2 to be retested)	4
Vision defects corrected since last examination	2
Number having defective teeth	36
Number having dental care since last examination	6
Number having enlarged tonsils	8
Number having defective speech	2

Number of cases of communicable diseases:

Whooping Cough	1
Tuberculosis	6

(Exclusions from schools have been made in compliance with the regulations of the State Board of Health. Four home visits have been made.)

Hearing will be tested with the Audiometer in a few weeks. Plans are being made for a dental clinic in the spring.

Respectfully submitted

VERNON S. AMES
Superintendent of Schools.

January 21, 1941

GEORGE HOLMES BIXBY MEMORIAL LIBRARY

Cash Receipts in 1946

Jan. 1	Cash on hand	\$43.82
Feb. 19	Gift from Francetown Improvement Society (doll money)	48.03
Feb. 19	Interest for $\frac{1}{2}$ year from Manning & Clark Fund	10.25
Mar. 22	Interest on Alison Bixby Hill fund	18.75
Apr. 25	Town Appropriation	100.00
May 21	Town Appropriation	75.00
May 29	Francetown Improvement Society (special fund)	25.69
July 16	Donation from special bridge party	82.00
Aug. 12	Interest for $\frac{1}{2}$ year from Manning & Clark Fund	10.25
Aug. 24	Town Appropriation	100.00
Oct. 14	Interest on Alison Bixby Hill fund	18.75
Dec. 31	Town Appropriation	157.15
		<hr/> \$689.69
Cash Expenditures		—578.73
		<hr/>
Cash on hand Dec. 31, 1946		\$110.96

Respectfully submitted,

CLARENCE E. FARRAR,
JOAN BIXBY,
HENRY BIXBY HILL,
Library Trustees

Cash Expenditures 1946

			Check No.
Feb. 19	The Book Nook (books)	\$12.72	298
Feb. 19	The Personal Book Shop (books)	14.40	299
Feb. 19	Mrs. Clayton Foote (cleaning)	8.00	300
Feb. 19	E. P. Dutton (books)	17.77	301
Feb. 26	C. M. Lord (salary)	15.00	302
Mar. 12	C. M. Lord (salary)	14.00	303
Mar. 12	Harvard Cooperative Society (books)	8.51	304
Mar. 12	Houghton-Mifflin Co. (books)	13.31	305
	Bank charges (Feb. & Mar.)	.90	
Mar. 12	Goodman's Bookstore (books)	12.94	306
Apr. 30	Time (magazine 2 yrs.)	7.50	307
Apr. 30	Cosmopolitan (magazine 2 yrs.)	5.50	308
	Goodman's Bookstore (books)	13.49	309
	Bank charges (April)	.35	
May 21	Book Bazaar (books)	10.80	310
May 21	C. M. Lord (salary)	30.50	311
	Good Housekeeping (magazine 2 yrs.)	5.50	312
June 12	Personal Book Shop (books)	26.70	313
June 12	C. M. Lord (salary)	15.00	314
July 20	Personal Book Shop (books)	45.62	315
July 20	Popular Science (magazine 2 yrs.)	5.00	316
	C. M. Lord (salary)	16.50	317
Aug. 9	Rodney G. Mills (wages)	21.50	318
Aug. 9	Goodman's Bookstore (books)	1.50	319
Aug. 9	C. M. Lord (salary)	15.00	320
Aug. 9	Personal Book Shop (books)	9.65	321
Aug. 9	Popular Science (2 yrs.)	5.00	322
Oct. 8	Personal Book Shop (books)	44.57	323
Oct. 8	C. M. Lord (salary)	30.50	324
	Bank charges (May and July)	.55	
Oct. 29	Yvonne Creighton (cleaning)	22.90	325

	National Geographic Soc.		
	(magazine 1 yr.)	4.25	326
	Bank charges (Oct. & Nov.)	.50	
Dec. 16	C. M. Lord (salary)	31.50	327
Dec. 31	W. A. Lord (wood)	72.00	328
	Curtis Publishing Co.		
	(magazine 2 yrs.)	5.00	329
	C. M. Lord (salary)	14.00	330
	Bank Charges (Dec.)	.30	
		<hr/>	
		\$578.73*	

*This includes \$82.00 expenditure from special donation from bridge party fund

BUDGET 1947

Librarian's Salary	\$192.50	
Janitor's Salary	57.50	
Cleaning Library	50.00	
Books	100.00	
Periodicals	50.00	
Supplies (postage, stationery, ink, etc)	10.00	
Fuel	82.00	
	<hr/>	
	\$542.00	\$542.00
Repairs to roof	72.50	
Screen doors	30.00	
Add. amount for ceiling repairs	50.00	
	<hr/>	
	\$152.50	\$152.50
		<hr/>
		\$694.50
Cash on Hand	\$110.96	
Town Appropriation 1946		
reserve for repairs to ceiling	35.00	
	<hr/>	
Net balance, cash on hand	\$75.96	\$75.96
		<hr/>
Appropriation needed from town		\$618.54

REPORT OF LIBRARIAN

January 1, 1946 to December 31, 1946

Fine money :

Received from fines	\$27.58	
Received from sale of old books	11.29	
	<hr/>	
Total receipts		\$38.87
Paid for supplies	7.85	
Paid for postage	3.25	
Paid for books	27.61	
	<hr/>	
Total expenditures		\$38.71
		<hr/>
Balance on hand Dec. 31, 1946		\$.16

Books circulated during the year :

Fiction	1,538	
Non-fiction	788	
Juvenile	1,242	
	<hr/>	
Total books		3,568
Magazines		1,530
		<hr/>
Total circulation		5,098

Magazines subscribed to by the Library:

American Home, Better Homes and Gardens, Cosmopolitan, Good Housekeeping, Ladies' Home Journal, Open Road for Boys, American Girl, Readers' Digest, Popular Science, Saturday Evening Post, Life, Time, Country Gentlemen, Farm Journal, Scientific American, National Geographic, Yankee.

Gifts:

Redbook—Mrs. Richards
Our Dumb Animals—Mrs. Packer
Jack and Jill—Miss Rand
Story Parade—State Library
Antiquès—State Library
"More Books"—Boston Public Library
Atlantic—Mr. Gray
Harpers—Mr. Gray
Troubadour—State Development Commission
Health—State Department of Health

Many books were given to the Library this year, by the following persons:

Miss McLeod, Mr. Kibrick, Mrs. Furber, Miss Clement, Mrs. Kincaid, Mrs. Johnson, Mrs. Steffian, Mrs. Park, Mrs. Place, Beverly and Elizabeth Champagne, Miss Cutler, Mr. Gray, Miss Rand, Mrs. Wason, Mrs. Creighton, Miss Hall, Stephanie Creighton, Mrs. Hickey and the State Library.

Another twenty dollars was added to the Julia Sample Fund. We now have a total of twelve reference books on Colonial Fine Arts.

In July a special bridge party was held, sponsored by Mrs. Joan Bixby and Mrs. Catherine Park. With the money thus earned fifty-two books were bought.

Art Week was again celebrated by the exhibition of original work by Mrs. Kunhardt, Miss Hirst and Mr. Bourne.

More than two hundred and fifty books were borrowed from the State Library.

Respectfully submitted,

CAROLINE M. LORD,
Librarian.

FRANCESTOWN IMPROVEMENT SOCIETY

The objectives of this Society are of direct interest to every taxpayer and resident of the town. The Society is not an outside organization but is a group of people who are willing to give some time and effort to help the town. When we say the town, we mean both the people and their properties, as well as the town hall, common and what we all support and control as a group.

Those of us who are active in the Society would welcome more members, not for financial reasons, but to help us to decide wisely in our actions. We always try to cooperate with the Selectmen and are glad to do what we can with the Planning Board in looking toward the future. Some symbols of our help are in evidence—on the common we erected the Honor Roll and assisted in putting up the flag-pole. In rebuilding the horsesheds, which has added so much to our public center, beside our appropriation, our members did much in stimulating the generosity of the other gifts.

Our major annual project is the Labor Day Carnival. In 1946 we were glad to resume our parade, which had over thirty entries and many excellent floats, that indicated much effort and thought—making a fine display to a large crowd. The Peterborough Band led the parade and gave a splendid concert afterward. We had a fine speech by Sherman Adams.

The rebuilt horsesheds were a good setting for the many booths which represented so much work on the part of the various chairmen and their assistants. The magician delighted an afternoon audience. The Firemen's supper had a capacity house with great benefit to them. The dance with Ralph Page's band was very successful and very crowded.

The proceeds of the Carnival were \$433 against \$366 in 1945. At our October meeting we voted to match the contributions of Oak Hill Grange and of the Firemen in the purchase of kitchen apparatus for upstairs in the Town Hall with a maximum limit. We voted \$50 for upkeep of the shrubbery and cleaning out poison ivy around the World War Memorial. Twenty dollars was given to the Red Cross. We voted to pay for a standpipe connection for fire protection in the upper village. At an earlier meeting we had voted \$100 toward rebuilding the horsesheds.

These appropriations are definite evidence of our direct help to the town. We are glad of any suggestions and certainly appreciate the interest and cooperation we receive in operating the Labor Day Carnival, which makes Frances-town a popular gathering place each year for the countryside.

We invite you all to join with us, as members, in 1947.

CARL G. FREESE, *President*
ERNEST L. JOHNSON, *Vice President*
ROBERT C. CUTTER, *Treasurer*
KATHLEEN F. JOHNSON, *Secretary*

January 1947

AUDITOR'S CERTIFICATE

This is to certify that I have audited the accounts of the Francetown School District for the fiscal year ended June 30, 1946, and found them to be correctly cast and properly vouched.

Respectfully submitted,

HERBERT T. HUNT, *Auditor*

August 15, 1946

Report of the Trust Funds, Town of Franeestown, N. H., Year Ending December 31, 1946

Date of Creation	Name of Trust Fund and Purpose of Creation	How Invested	Amount of Principal	Rate of Interest	Balance of Income at beginning of year	Income during Year	Ex- pended during Year	Balance of Income at end of year
1852	Levi Woodbury Educational Fund	Amoskeag Savings Bank	\$1,000.00	2%	\$36.89	\$20.47	\$30.24	\$27.12
1896	Jennie Bradford Cemetery Fund	Amoskeag Savings Bank	351.70	2	124.96	9.57	.....	134.53
1909	Ebenezer Pettee Cemetery Fund	Amoskeag Savings Bank	100.00	2	25.71	2.51	.....	28.22
1913	Richard Stanley Cemetery Fund	Amoskeag Savings Bank	100.00	2	21.10	2.43	.75	22.78
1915	William Boyd Cemetery Fund	Manchester Savings Bank	150.00	2 1/2	47.54	4.96	.....	52.50
1915	Issacher Dodge Cemetery Fund	Manchester Savings Bank	50.00	2 1/2	5.26	1.38	.....	6.64
1916	Ephraim & Chas. Morgan Cemetery Fund	Manchester Savings Bank	100.00	2 1/2	14.66	2.88	.....	17.54
1916	Mary C. Abbott Cemetery Fund	Manchester Savings Bank	75.00	2 1/2	7.69	2.06	.....	9.00
1916	Mary A. Bixby Cemetery Fund	Manchester Savings Bank	100.00	2 1/2	11.52	2.79	.75	13.56
1917	Nancy M. Danforth Cemetery Fund	Manchester Savings Bank	100.00	2 1/2	10.93	2.78	.75	12.96
1917	Maria H. Balch Cemetery Fund	Manchester Savings Bank	200.00	2 1/2	30.53	5.79	.....	36.32
1917	Almeda Felch Cemetery Fund	Manchester Savings Bank	100.00	2 1/2	12.94	2.83	.....	15.77
1918	Daniel Ordway Cemetery Fund	Manchester Savings Bank	50.00	2 1/2	5.30	1.38	.75	5.93
1920	Jessie F. Osborne Cemetery Fund	Amoskeag Savings Bank	100.00	2	12.54	2.25	.....	14.79
1921	Henry H. Lynch Cemetery Fund	Amoskeag Savings Bank	100.00	2	9.94	2.20	.75	11.39
1922	Mary D. Roper Cemetery Fund	Amoskeag Savings Bank	300.00	2	35.42	6.73	.....	42.15
1922	L. Ann Weston Cemetery Fund	Amoskeag Savings Bank	50.00	2	5.27	1.10	.....	6.37
1922	Eva M. Farmer Cemetery Fund	Amoskeag Savings Bank	100.00	2	9.98	2.20	.....	12.18
1923	Daniel W. Duncklee Cemetery Fund	Amoskeag Savings Bank	75.00	2	8.14	1.66	.75	9.05
1924	Unknown, Dead Memorial Cemetery Fund	Amoskeag Savings Bank	50.00	2	3.46	1.06	.50	4.02
1925	Moses Jellison Cemetery Fund	Manchester Savings Bank	100.00	2 1/2	9.50	2.74	.75	11.49
1925	Mark Dean Cemetery Fund	Amoskeag Savings Bank	50.00	2 1/2	4.39	1.08	.....	4.72
1925	Reuben Sawyer & Garvin Sleeper Cemetery Fund	Manchester Savings Bank	100.00	2 1/2	10.42	2.77	.75	12.44
1927	George F. Holt Cemetery Fund	Manchester Savings Bank	200.00	2 1/2	28.70	5.73	.75	33.68
1927	Clara Dean Cemetery Fund	Amoskeag Savings Bank	100.00	2	10.90	2.22	.....	13.12
1928	Vilana A. Clark Cemetery Fund	Amoskeag Savings Bank	100.00	2	14.18	2.29	.75	15.72
1928	Moses B. Fisher Cemetery Fund	Amoskeag Savings Bank	100.00	2	11.02	2.23	.75	12.50
1929	Ordway & Snell Cemetery Fund	Amoskeag Savings Bank	100.00	2	10.48	2.21	.75	11.94
1929	Amos P. Fairbanks Cemetery Fund	Amoskeag Savings Bank	100.00	2	11.30	2.23	.....	13.53

1929	Mary J. Boynton Cemetery Fund	Amoskeag Savings Bank	100.00	2	11.03	2.23	13.26
1929	Benjamin Dean Cemetery Fund	Amoskeag Savings Bank	50.00	2	5.00	1.10	6.10
1929	Georgiana Felch Cemetery Fund	Amoskeag Savings Bank	100.00	2	9.97	2.20	11.42
1930	Jennie G. Dodge Cemetery Fund	Manchester Savings Bank	150.00	2 1/2	17.82	4.20	21.02
1931	Walter N. Maxfield Cemetery Fund	Amoskeag Savings Bank	100.00	2	10.12	2.21	11.58
1932	John A. Burnham Cemetery Fund	Manchester Savings Bank	150.00	2 1/2	19.26	4.24	22.75
1933	Sarah A. Hill Cemetery Fund	Manchester Savings Bank	50.00	2 1/2	4.34	1.36	4.95
1934	Addie L. Morse Cemetery Fund	Manchester Savings Bank	900.00	2 1/2	138.56	26.11	161.67
1934	Frank Crosby Cemetery Fund	Amoskeag Savings Bank	150.00	2	16.95	3.34	19.29
1935	Willard Carter Cemetery Fund	Manchester Savings Bank	100.00	2 1/2	13.67	2.85	16.52
1935	John L. Epps Cemetery Fund	Manchester Savings Bank	100.00	2 1/2	10.99	2.78	12.27
1935	Willard Cemetery Fund	Manchester Savings Bank	100.00	2 1/2	14.58	2.88	17.46
1935	George E. Downes Cemetery Fund	Amoskeag Savings Bank	100.00	2 1/2	11.01	2.79	13.05
1936	Frank Robinson Cemetery Fund	Manchester Savings Bank	100.00	2	9.19	2.19	10.63
1936	Arthur G. Clark Cemetery Fund	Manchester Savings Bank	100.00	2 1/4	9.22	2.73	11.20
1936	Joseph Pitts Cemetery Fund	Manchester Savings Bank	200.00	2 1/4	30.19	5.79	34.98
1937	Samuel & Ephraim Fuller Cemetery Fund	Manchester Savings Bank	100.00	2 1/2	8.23	2.71	9.44
1939	Fred Henderson Cemetery Fund	Manchester Savings Bank	100.00	2 1/2	12.10	2.81	14.16
1939	George F. Lowe Cemetery Fund	Manchester Savings Bank	100.00	2 1/2	16.71	2.92	18.88
1940	Sadie B. Balch Cemetery Fund	Amoskeag Savings Bank	82.58	2	10.04	1.85	11.89
1941	Chas. H. Nichols Cemetery Fund	Amoskeag Savings Bank	100.00	2	9.53	2.19	10.97
1941	Edwin A. Terren Cemetery Fund	Manchester Savings Bank	50.00	2	2.16	1.04	2.45
1943	Milton G. Starratt Cemetery Fund	Manchester Savings Bank	500.00	2 1/2	31.02	13.35	43.37
1943	William Reed Sawyer Cemetery Fund	Manchester Savings Bank	150.00	2 1/2	14.46	4.01	14.75
1944	Lydia Burton Cemetery Fund	Amoskeag Savings Bank	100.00	2	2.68	2.05	4.73
1944	Wilfred Brown Cemetery Fund	Amoskeag Savings Bank	200.00	2	4.35	4.10	8.45
1944	Joseph H. Chandler Cemetery Fund	Amoskeag Savings Bank	100.00	2	2.01	2.05	3.31
1944	Amasa Downes Cemetery Fund	Amoskeag Savings Bank	100.00	2	1.83	2.02	2.85
1945	Eva Smith Chandler Cemetery Fund	Amoskeag Savings Bank	100.00	2	1.67	2.03	2.93
1946	Frank W. Jones Cemetery Fund	Manchester Savings Bank	100.00	2 1/2	.....	1.46	1.46
	George Holmes Bixby Library Fund	Amoskeag Savings Bank	1,025.00	2	.....	20.50	.....
	George Holmes Bixby Library Fund	Bonds	1,500.00	2 1/4	.....	37.50	.....
1946	Capital Reserve Fund	Manchester Savings Bank	1,000.00	2 1/2	.....	2.08	2.08

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

KATHLEEN F. JOHNSON,
 ARTHUR E. HOLT,
 RODNEY G. MILLS,

Trustees.

Births Registered in the Town of Franeestown, N. H., for the Year Ending December 31, 1946

Date of birth	Place of birth	Name of Child	Age	Name of Father	Maiden Name of Mother	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
1946			<i>12</i>						
May	Manchester	Cornelia W. Braus	F	Donald W. Braus	Cornelia C. Varhees	Franeestown	Engineer	Glenside, Penna.	St. Louis, Mo.
March	Peterboro	Cleoue G. Tiffany	F	Henry D. Tiffany	Cleoue D. Place	Franeestown	Teacher	Portchester, N. Y.	Boston, Mass.
June	Franeestown	Nancy Jane Foote	F	Ernest T. Foote	Charrisa Law	Franeestown	Farmer	Deering, N. H.	East Sullivan, N. H.
August	Peterboro	Bonnie Eileen Cashie	F	Edward J. Cashie	Mary A. Donovan	Franeestown	Painter	Chicago, Ill.	Watertown, Mass.
Dec.	Franeestown	Martha Ann Cilley	F	Raymond Cilley	Barbara Leland	Franeestown	Farmer	Franeestown	New Boston, N. H.
June	Peterboro	Baby girl Davey	F	Joseph M. Davey	Ariel G. Elliott	Franeestown	Teamster	Deering, N. H.	Peterboro, N. H.

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

JOAN A. BIXBY, Town clerk.

Marriages Registered in the Town of Franeestown, N. H., for the Year Ending December 31, 1946

Place & Date of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Age	Occupation	Place of Birth of Each	Names of Parents	Birthplace of Parents	Name and Residence of Person by Whom Married
1946 March 26 Nashua, N. H.	Leland E. Vadney Minnietta Foote	Franeestown Franeestown	37 24	Laborer Housewife	Washington, N. H. Franeestown	Israel H. Vadney . . Ernest F. Foote . .	Claremont, N. H. . . Mason, N. H.	D. J. Neily, Minister Nashua, N. H.
May 3 Franeestown	Robert Kaufman Sylvia Guzy	Franeestown Franeestown	28 26	Forester R. N.	Wilkes Barre, Pa. New York City	Isadore Kaufman . . Charles Guzy	Hungary Russia	Ernest L. Johnson Justice of the Peace Franeestown, N.H.
June 7 Hillsboro, N.H.	Bryant P. Abbott Mary Irene Holley	Franeestown Hillsboro	29 28	Farmer Housewife	New York Franeestown	Frieda Sackler Carl D. Abbott	Austria Stoddard, N. H. . . .	Rev. F. E. Butler Catholic Priest Hillsboro, N.H.
June 22 Franeestown	Samuel A. Dorrance Barbara G. Evans	Norton, Conn. Belm't., Mass.	27 20	Student Housewife	Hillsboro Stamford, Conn. . . .	Stephen Holley Mary Antosiak	Poland Poland	Samuel M. Dorrance Minister Darien, Conn.
June 27 Jaffrey, N.H.	Wilfred W. Stone Barbara Butler	Franeestown E. Jaffrey	28 25	Plumber Teacher	Haverhill, Mass. . . . Franeestown	Grace G. McKee . . . William M. Stone . . .	Flushing, L. I. . . . Adams, Ohio	Roger W. Floyd Minster Jaffrey, N.H.
July 18 Manchester, N. H.	Gerard B. Demers Elsie P. Littlefield	Manchester Franeestown	27 20	Carpenter Housewife	Manchester, N. H. . . Graham	Mildred C. Leighton Charles B. Demers . .	Canada Canada	Raymond E. Isabelle Catholic Priest Enfield, N.H.
Sept. 22 Franeestown	Quentine W. Huntley . . . Emily Frances Lord	Dunbarton Franeestown	26 21	Student Student	Whitman, Mass. . . . Bennington, Vt. . . .	Harold B. Huntley . . Minnie B. Green . . .	Hingham, Mass. . . . Franeestown	Harrison L. Packard Minister Hillsboro, N.H.

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

JOAN A. BINBY, Town Clerk.

Deaths Registered in the Town of Fracestownt, N. H., for the Year Ending December 31, 1946

Date	Name and Surname of Deceased	Years			Place of Birth		Sex	Occupation	Place of Birth		Name of Father	Name of Mother
		Years	Months	Days					Father	Mother		
1946												
Jan. 27	Frank W. Jones	87	10	29	Wilton, N. H.	M.	M.	Farmer	Lyndeboro, N.H.	Lyndeboro, N.H.	Clark B. Jones	Miriam M. Holt
May 19	Elizabeth Dirth	77	1	11	Unknown	F.	F.	Housewife	Unknown	Unknown	Unknown	Unknown
Feb. 9	Emma P. Hardy	94	8	11	Fracestownt	F.	S.	Retired	Hollis, N. H.	Hollis, N. H.	Luther Hardy	Hanna Sawtelle
June 15	Henry T. Miller	89	7	17	Fracestownt	M.	M.	Landscaper	Manchester N.H.	Waterford, Me.	James M. Miller	Sarah A. Swain
April 19	Archibald Cullen	76	1	12	Glasgow, Scot.	M.	M.	Minister	Glasgow, Scot.	Scotland	Archibald Cullen	Jeanne Tompson
Sept. 17	Wallace G. Dustin	64	11	30	Lunenburg, Mass.	M.	M.	Farmer	Fracestownt	Boston, Mass.	John S. Dustin	Eliza Barnard
Dec. 1	Carrie L. Blanchard	86	5	23	Milford, N. H.	F.	F.	Housewife	Milford, N.H.	Nashua, N. H.	Henry W. Spaulding	Charlotte Eamer
Dec. 25	Sally P. Davis	77	9	1	Haverhill, Mass.	F.	F.	Retired	Unknown	Haverhill, Mass.	Wright Carter	Elmira Cordes
Dec. 30	Bertha A. Lewis	72	1	13	Manchester, N.H.	F.	F.	Housewife	Manchester	Unknown	George W. Brown	Sarah Kimball

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

JOAN A. BIXBY, Town Clerk.



Cover Photograph Courtesy of
M. E. KIRKENDALL,
one of our Summer Residents